

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

EXAMINATION REPORT
OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBERS 58 AND 248
GOSHEN, INDIANA

January 1, 2002 to December 31, 2002

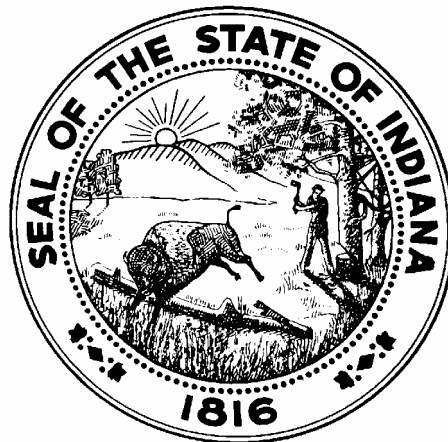


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OFFICIALS

Office

Official

Term

Chairman, Bureau of Motor
Vehicles Commission

Mr. Gary A. Gibson
Mr. Gerald Coleman

01-13-97 to 01-05-02
01-06-02 to 01-03-05

Branch Manager

Mrs. Giesela Suplee

01-01-02 to 12-31-03



STATE OF INDIANA

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Numbers 58 and 248 (Branch) for the period of January 1, 2002, to December 31, 2002. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branch for the year ended December 31, 2002, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

November 12, 2003

STATE BUREAU OF MOTOR VEHICLES COMMISSION
 LICENSE BRANCH NUMBERS 58 AND 248
 GOSHEN, INDIANA
 SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS
 January 1, 2002 to December 31, 2002

	Branch Number 58	Branch Number 248	Totals (Memorandum Only)
Collections:			
Registrations	\$ 6,797,648	\$ 511,620	\$ 7,309,268
Titles	2,053,928	-	2,053,928
Drivers Licenses	366,730	-	366,730
Watercraft	149,255	-	149,255
Miscellaneous	<u>1,513</u>	<u>-</u>	<u>1,513</u>
Totals	<u>\$ 9,369,074</u>	<u>\$ 511,620</u>	<u>\$ 9,880,694</u>
Distributions:			
State Fees	\$ 4,034,988	\$ 110,770	\$ 4,145,758
County Tax	4,280,160	352,943	4,633,103
Commission Fees	<u>1,053,926</u>	<u>47,907</u>	<u>1,101,833</u>
Totals	<u>\$ 9,369,074</u>	<u>\$ 511,620</u>	<u>\$ 9,880,694</u>

The accompanying notes are an integral part of the Schedule.

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBERS 58 AND 248
GOSHEN, INDIANA
NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles and drivers licenses are sold. Fees are uniform throughout the state. The following taxes are collected by the branches: excise tax, surtax, wheel tax, and use tax.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual non-interest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

STATE BUREAU OF MOTOR VEHICLES COMMISSION
 LICENSE BRANCH NUMBERS 58 AND 248
 GOSHEN, INDIANA
 STATISTICAL INFORMATION
 January 1, 2002 to December 31, 2002

<u>Transactions Processed</u>	<u>Branch Number 58</u>	<u>Branch Number 248</u>	<u>Totals (Memorandum Only)</u>
Vehicle Registrations:			
Passenger	39,466	3,998	43,464
Motorcycle	1,795	175	1,970
RV (Housecar)	971	57	1,028
Light Truck	15,177	1,157	16,334
Other Truck	968	15	983
Farm Truck	135	2	137
Tractor	86	-	86
Trailer	7,409	273	7,682
Semi-Trailer	1,082	3	1,085
School And Church Bus	41	-	41
Other Bus	14	-	14
Other	64	-	64
Total Vehicle Registrations	<u>67,208</u>	<u>5,680</u>	<u>72,888</u>
Drivers Licenses And Permits:			
Drivers Licenses/Learners Permits	15,950	-	15,950
CDL Licenses/CDL Permits	775	-	775
Placards	1,498	-	1,498
Other	10,384	-	10,384
Total Drivers Licenses And Permits	<u>28,607</u>	<u>-</u>	<u>28,607</u>
Titles:			
Vehicles	32,089	-	32,089
Watercraft	457	-	457
Total Titles	<u>32,546</u>	<u>-</u>	<u>32,546</u>
Total Watercraft Registrations	<u>2,101</u>	<u>-</u>	<u>2,101</u>

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBERS 58 AND 248
GOSHEN, INDIANA
EXIT CONFERENCE

The contents of this report were discussed on November 12, 2003, with Mrs. Giesela Suplee, Branch Manager. Our examination disclosed no material items that warrant comment at this time.